

## ABSTRACT OF THE DISCLOSURE

Disclosed is an MEMS variable optical attenuator comprising a substrate having a planar surface, a micro-  
5 electric actuator arranged on the planar surface of the substrate, a pair of optical waveguides having a receiving end and a transmitting end, respectively, and coaxially aligned with the other while being arranged on the planar surface, an optical shutter movable to a predetermined position between  
10 the receiving end and the transmitting end of the optical waveguides, and driven to move by the micro-electric actuator, and a surface layer formed on the optical shutter, having reflectivity less than 80% so as for incident light beams to partially transmit thereinto, and having a characteristic of  
15 light extinction, thereby extinguishing the partially transmitted light beams therein.